

ABSTRAK

Pengaruh Akuntabilitas, Kompetensi Aparatur, Dan Sistem Pengendalian Internal Terhadap Pencegahan *Fraud* Pengelolaan Dana Desa Di Kecamatan Pangkalan Lampam Kabupaten OKI

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Penelitian ini memiliki tujuan untuk mengetahui pengaruh akuntabilitas, kompetensi aparatur, dan sistem pengendalian internal terhadap pencegahan *fraud* pengelolaan dana desa di Kecamatan Pangkalan Lampam Kabupaten OKI yang terdiri dari 19 desa pada tahun 2026. Teknik pengambilan sampel pada penelitian ini adalah *purposive sampling*. Penelitian ini menggunakan data primer melalui teknik pengumpulan data menggunakan kuesioner, data dianalisis dengan menggunakan teknik analisis regresi linear berganda dengan bantuan perangkat lunak SPSS versi 26. Hasil penelitian ini menunjukkan bahwa secara parsial akuntabilitas, kompetensi aparatur, dan sistem pengendalian internal memiliki pengaruh positif terhadap pencegahan *fraud* pengelolaan dana desa. Secara simultan menunjukkan bahwa variabel akuntabilitas, kompetensi aparatur, dan sistem pengendalian internal secara bersama-sama memiliki pengaruh positif dan signifikan terhadap pencegahan *fraud* pengelolaan dana desa sebesar 68,7%.

Kata kunci: Pencegahan *Fraud* Pengelolaan Dana Desa, Akuntabilitas, Kompetensi Aparatur, dan Sistem Pengendalian Internal

ABSTRACT

The Effect of Accountability, Apparatus Competence, and Internal Control Systems on the Prevention of Fraud in the Management of Village Funds in the Pangkalan Lampam District, Oki Regency

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The purpose of this study is to determine the influence of accountability, apparatus competence, and internal control systems on the prevention of fraud in the management of village funds in Pangkalan Lampam Subdistrict, OKI Regency which consists of 19 villages in 2026. The sampling technique used in this study was purposive sampling. This study utilized primary data collected via questionnaires, the data were analyzed using multiple linear regression analysis with the assistance of SPSS version 26 software. The results of this study indicate that, individually, accountability, civil servant competence, and internal control systems have a positive effect on the prevention of fraud in the management of village funds. Simultaneously, the results show that the variables of accountability, civil servant competence, and internal control systems collectively have a positive and significant influence on the prevention of fraud in village fund management at the 69,9% level.

Keyword: *Prevention of Fraud in Village Fund Management, Accountability, Apparatus Competence, And Internal Control Systems*